

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

February 8, 2024

Paul Kim Chief Financial Officer Fulgent Genetics, Inc. 4399 Santa Anita Avenue El Monte, California 91731

> Re: Fulgent Genetics, Inc. Form 10-K for Fiscal Year Ended December 31, 2022 File No. 001-37894

Dear Paul Kim:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services